

# House File 318 - Introduced

HOUSE FILE 318  
BY COMMITTEE ON LOCAL  
GOVERNMENT

(SUCCESSOR TO HSB 93)

## A BILL FOR

1 An Act relating to certain filing deadlines for property  
2 tax credits available to certain elderly, disabled, and  
3 low-income persons and credits for manufactured or mobile  
4 home taxes and including effective date and applicability  
5 provisions.  
6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 425.20, subsection 2, Code 2023, is  
2 amended to read as follows:

3 2. A claim for credit for property taxes due shall not  
4 be paid or allowed unless the claim is filed with the county  
5 treasurer between January 1 and June 1, both dates inclusive,  
6 immediately preceding the fiscal year during which the property  
7 taxes are due. However, in case of sickness, absence, or other  
8 disability of the claimant, or if in the judgment of the county  
9 treasurer good cause exists, the county treasurer may extend  
10 the time for filing a claim for credit through ~~September 30 of~~  
11 ~~the same calendar year~~ March 31 of the fiscal year during which  
12 the property taxes are due. The county treasurer shall certify  
13 to the director of revenue on or before May 1 of each year the  
14 total amount of dollars due for claims allowed.

15 Sec. 2. Section 435.22, subsection 4, paragraphs a, c, and  
16 e, Code 2023, are amended to read as follows:

17 a. A claim for credit for manufactured or mobile home tax  
18 due shall not be paid or allowed unless the claim is actually  
19 filed with the county treasurer between January 1 and June 1,  
20 both dates inclusive, immediately preceding the fiscal year  
21 during which the home taxes are due. However, in case of  
22 sickness, absence, or other disability of the claimant, or if  
23 in the judgment of the county treasurer good cause exists, the  
24 county treasurer may extend the time for filing a claim for  
25 credit through ~~September 30 of the same calendar year~~ March 31  
26 of the fiscal year during which the home taxes are due. The  
27 county treasurer shall certify to the director of revenue on or  
28 before ~~November 15~~ May 1 each year the total dollar amount due  
29 for claims allowed.

30 c. In case of sickness, absence, or other disability of the  
31 claimant or if, in the judgment of the director of revenue,  
32 good cause exists and the claimant requests an extension, the  
33 director may extend the time for filing a claim for credit or  
34 reimbursement. However, any further time granted shall not  
35 extend beyond ~~December 31~~ June 30 of the fiscal year in which

1 ~~the claim was required to be filed~~ home taxes are due. Claims  
2 filed as a result of this paragraph shall be filed with the  
3 director who shall provide for the reimbursement of the claim  
4 to the claimant.

5 e. The amounts due each county shall be paid by the  
6 department of revenue on ~~December~~ June 15 of each year, drawn  
7 upon warrants payable to the respective county treasurers. The  
8 county treasurer in each county shall apportion the payment in  
9 accordance with section 435.25.

10 Sec. 3. EFFECTIVE DATE. This Act, being deemed of immediate  
11 importance, takes effect upon enactment.

12 Sec. 4. APPLICABILITY. This Act applies to taxes due and  
13 payable in fiscal years beginning on or after July 1, 2023.

14 EXPLANATION

15 The inclusion of this explanation does not constitute agreement with  
16 the explanation's substance by the members of the general assembly.

17 A claim for credit for property taxes due under Code chapter  
18 425, subchapter II (elderly, disabled, and low-income property  
19 tax credit), is generally required to be filed with the county  
20 treasurer between January 1 and June 1, both dates inclusive,  
21 immediately preceding the fiscal year during which the property  
22 taxes are due. However, in case of sickness, absence, or other  
23 disability of the claimant, or if in the judgment of the county  
24 treasurer good cause exists, the county treasurer may extend  
25 the time for filing a claim for credit through September 30  
26 of the same calendar year. This bill extends that potential  
27 extension period to March 31 of the fiscal year during which  
28 the property taxes are due.

29 The bill makes a similar change to provisions governing  
30 claims for the manufactured or mobile home tax credit under  
31 Code chapter 435, modifies dates relating to the authority  
32 to grant additional time to file such a claim under certain  
33 circumstances, and modifies the date by which the department of  
34 revenue shall pay each county under Code chapter 435.

35 The bill takes effect upon enactment and applies to taxes due

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1 and payable in fiscal years beginning on or after July 1, 2023.